

List and status of agencies subject to examination under *The Provincial Auditor Act*

Appendix 2 lists the ministries, Crown agencies, Crown-controlled corporations, special purpose and trust funds, offices of the Legislative Assembly, and other agencies which administer public money that were subject to audit examination under *The Provincial Auditor Act* at July 31, 2011.

This Appendix includes the status of those audits at October 31, 2011. The Appendix also indicates whether we have significant issues to report and where the issues are reported.

Our goal is to report the results of our audits of agencies with March fiscal year-ends in the fall and agencies with December fiscal year-ends in the spring. We have not completed the audits at a few agencies. To provide the Legislative Assembly and the public with timely reports, we do not delay our reports to accommodate incomplete audits, but rather include their results in future reports.

Appendix 2

Agency	Fiscal year end	Status at October 31, 2011 ¹	Significant issues reported ²
Government of Saskatchewan – Summary Financial Statements	March 31	Complete	Yes/2011 Rpt V2
Ministries and Secretariats:			
Enterprise and Innovation programs	March 31	Complete	Yes 2011 Rpt V2
Ministry of Advanced Education, Employment and Immigration	March 31	Complete	Yes/2011 Rpt V1 & V2
Ministry of Agriculture	March 31	Complete	Yes/2011 Rpt V2
Ministry of Corrections, Public Safety and Policing	March 31	Complete	Yes/2011 Rpt V1 & V2
Ministry of Education	March 31	Complete	Yes/2011 Rpt V1 & V2
Ministry of Energy and Resources	March 31	Complete	Yes/2011 Rpt V2
Ministry of Environment	March 31	Complete	Yes/2011 Rpt V2
Ministry of Finance	March 31	Complete	Yes/2011 Rpt V2
Ministry of First Nations and Métis Relations	March 31	Complete	Yes/2011 Rpt V2 Yes/2011 Rpt V1 & V2
Ministry of Government Services	March 31	Complete	Yes/2011 Rpt V2 Yes/2011 Rpt V1 & V2
Ministry of Health	March 31	Complete	Yes/2011 Rpt V2 Yes/2011 Rpt V1 & V2
Ministry of Highways and Infrastructure	March 31	Complete	Yes/2011 Rpt V1 & V2
Ministry of Justice and Attorney General	March 31	Complete	Yes/2011 Rpt V1 & V2
Ministry of Labour Relations and Workplace Safety	March 31	Complete	Yes/2011 Rpt V2
Ministry of Municipal Affairs	March 31	Complete	No
Ministry of Social Services	March 31	Complete	Yes/2011 Rpt V2
Ministry of Tourism, Parks, Culture and Sport	March 31	Complete	Yes/2011 Rpt V2
Executive Council	March 31	Complete	No Yes/2011 Rpt V1 & V2
Information Technology Office	March 31	Complete	No
Provincial Capital Commission, Office of the	March 31	Complete	No
Provincial Secretary, Office of the	March 31	Complete	No Yes/2011 Rpt V1 & V2
Public Service Commission	March 31	Complete	Yes/2011 Rpt V1 & V2
Crown agencies:			
101005716 Saskatchewan Ltd.	December 31	Note 1	
101027596 Saskatchewan Ltd.	December 31	Note 8	
101039181 Saskatchewan Ltd.	December 31	Note 1	
101047589 Saskatchewan Ltd.	March 31	Complete	No
101047593 Saskatchewan Ltd.	March 31	Complete	No
101069101 Saskatchewan Ltd.	December 31	Note 1	
610277 Saskatchewan Ltd.	December 31	Note 8	

Agency	Fiscal year end	Status at October 31, 2011 ¹	Significant issues reported ²
617275 Saskatchewan Ltd.	December 31	Note 1	
Agricultural Credit Corporation of Saskatchewan	March 31	Complete	No
Agricultural Implements Board	March 31	Complete	No
Avonlea Holding, Inc.	December 31	Note 1	
Battleford International, Inc.	December 31	Note 1	
Bayhurst Energy Services Corporation	December 31	Complete	No
Bayhurst Gas Limited	December 31	Complete	No
Beef Development Board	March 31	Complete	No
Carlton Trail Regional College	June 30	Complete	Yes/2011 Rpt V2
Chinook School Division No. 211	August 31	Complete	Yes/2011 Rpt V1
Christ the Teacher Roman Catholic Separate School Division No. 212	August 31	Complete	Yes/2011 Rpt V1
CIC Asset Management Inc.	December 31	Complete	No
CIC Foods Inc.	December 31	Note 1	
CIC FTLP Holdings Inc.	December 31	Note 1	
CIC FTMI Holdings Inc.	December 31	Note 1	
CIC OSB Products Inc.	December 31	Note 1	
CIC Pulp Ltd.	December 31	Note 1	
CIC PVF Holdings Inc.	December 31	Note 1	
CIC WLSVF Holdings Inc.	December 31	Note 1	
Coachman Insurance Company	December 31	Complete	No
Community Initiatives Fund	March 31	Complete	No
Conseil des Ecoles Fransaskoises School Division No. 310	August 31	Note 7	Yes/2011 Rpt V1
Creighton School Division No. 111	August 31	Complete	Yes/2011 Rpt V1
Crown Investments Corporation of Saskatchewan	December 31	Complete	Yes/2011 Rpt V2
Cumberland Regional College	June 30	Complete	No
Cypress Regional Health Authority	March 31	Complete	Yes/2011 Rpt V2
DirectWest Canada Inc.	December 31	Note 1	
DirectWest Corporation	December 31	Complete	No
eHealth Saskatchewan (formerly Saskatchewan Health Information Network)	March 31	Complete	No
Englefeld Protestant Separate School Division No. 132	August 31	Complete	Yes/2011 Rpt V1
Enterprise Saskatchewan	March 31	Complete	No
First Nations and Métis Fund Inc.	December 31	Complete	No
Five Hills Regional Health Authority	March 31	Complete	No
Global Transportation Hub Authority, The	March 31	Complete	No
Good Spirit School Division No. 204	August 31	Complete	Yes/2011 Rpt V1
Government House Foundation, The	March 31	Complete	No
Gradworks Inc.	December 31	Complete	No

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Agency	Fiscal year end	Status at October 31, 2011 ¹	Significant issues reported ²
Great Plains College	June 30	Rotational	
HARO Financial Corporation	August 31	Note 1	
Health Quality Council	March 31	Complete	No
Heartland Regional Health Authority	March 31	Complete	Yes/2011 Rpt V2
Hollywood At Home Inc.	December 31	Note 1	
Holy Family Roman Catholic Separate School Division No. 140	August 31	Complete	Yes/2011 Rpt V1
Holy Trinity Roman Catholic Separate School Division No. 22	August 31	Delayed	Yes/2011 Rpt V1
Horizon School Division No. 205	August 31	Complete	Yes/2011 Rpt V1
Hospitality Network Canada Inc.	December 31	Complete	No
Ile a la Crosse School Division No. 112	August 31	Complete	Yes/2011 Rpt V1
Information Services Corporation of Saskatchewan	December 31	Complete	No
Innovation Saskatchewan	March 31	Complete	No
Insurance Company of Prince Edward Island	December 31	Complete	No
Investment Saskatchewan Holdings Inc.	December 31	Note 1	
Investment Saskatchewan Swine Inc.	December 31	Note 1	
Keewatin Yatthé Regional Health Authority	March 31	Complete	Yes/2011 Rpt V2
Kelsey Trail Regional Health Authority	March 31	Complete	Yes/2011 Rpt V2
Law Reform Commission of Saskatchewan	March 31	Complete	No
Light of Christ Roman Catholic Separate School Division No. 16	August 31	Complete	Yes/2011 Rpt V1
Liquor and Gaming Authority	March 31	Complete	Yes/2011 Rpt V2
Liquor and Gaming Authority Extended Health Care Plan	March 31	Complete	No
Liquor Board Superannuation Commission, The	December 31	Complete	Note 4
Living Sky School Division No. 202	August 31	Complete	Yes/2011 Rpt V1
Lloydminster Roman Catholic Separate School Division No. 89	August 31	Complete	Yes/2011 Rpt V1
Lloydminster Public School Division No. 99	August 31	Complete	Yes/2011 Rpt V1
Mamawetan Churchill River Regional Health Authority	March 31	Complete	Yes/2011 Rpt V2
Manalta Investment Company Ltd.	December 31	Note 1	
Many Islands Pipe Lines (Canada) Limited	December 31	Complete	No
Métis Development Fund	December 31	Complete	No
Municipal Employees' Pension Commission	December 31	Complete	Note 2
Municipal Financing Corporation of Saskatchewan	December 31	Complete	No

Agency	Fiscal year end	Status at October 31, 2011 ¹	Significant issues reported ²
Municipal Potash Tax Sharing Administration Board	December 31	Complete	No
Nokomis Holding, Inc.	December 31	Note 1	
North East School Division No. 200	August 31	Complete	Yes/2011 Rpt V1
North Sask. Laundry & Support Services Ltd.	March 31	Complete	Yes/2011 Rpt V2
North West Regional College	June 30	Rotational	
North West School Division No. 203	August 31	Complete	Yes/2011 Rpt V1
Northern Lights School Division No. 113	August 31	Complete	Yes/2011 Rpt V1
Northlands College	June 30	Rotational	
Northpoint Energy Solutions Inc.	December 31	Complete	Yes/2011 Rpt V1
Operator Certification Board	March 31	Complete	No
Owners, The: Condominium Corporation No. 101100609	March 31	Complete	No
Parkland Regional College	June 30	Complete	No
Physician Recruitment Agency of Saskatchewan	March 31	Complete	No
Power Corporation Superannuation Plan	December 31	Complete	Yes/2011 Rpt V1
Power Greenhouses Inc.	December 31	Complete	No
Prairie Agricultural Machinery Institute	March 31	Complete	No
Prairie North Regional Health Authority	March 31	Complete	Yes/2011 Rpt V1 & V2
Prairie South School Division No. 210	August 31	Complete	Yes/2011 Rpt V1
Prairie Spirit School Division No. 206	August 31	Complete	Yes/2011 Rpt V1
Prairie Valley School Division No. 208	August 31	Complete	Yes/2011 Rpt V1
Prince Albert Parkland Regional Health Authority	March 31	Complete	Yes/2011 Rpt V1 & V2
Prince Albert Roman Catholic Separate School Division No. 6	August 31	Complete	Yes/2011 Rpt V1
Public Employees Pension Plan	March 31	Complete	Yes/2011 Rpt V2
Public Service Superannuation Board	March 31	Complete	Yes/2011 Rpt V2
Qu'Appelle Holding, Inc.	December 31	Note 1	
Regina Qu'Appelle Regional Health Authority	March 31	Complete	Yes/2011 Rpt V2
Regina Roman Catholic Separate School Division No. 81	August 31	Complete	Yes/2011 Rpt V1
Regina School Division No. 4	August 31	Complete	Yes/2011 Rpt V1
Saskatchewan Apprenticeship and Trade Certification Commission	June 30	Complete	No
Saskatchewan Archives Board, The	March 31	Complete	No
Saskatchewan Arts Board, The	March 31	Complete	No
Saskatchewan Association of Health Organizations (SAHO)	March 31	Complete	No
Saskatchewan Auto Fund	December 31	Complete	No
Saskatchewan Cancer Agency	March 31	Complete	Yes/2011 Rpt V2
Saskatchewan Centre of the Arts	March 31	Complete	No

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Agency	Fiscal year end	Status at October 31, 2011 ¹	Significant issues reported ²
Saskatchewan Communications Network Corporation	March 31	Complete	No
Saskatchewan Crop Insurance Corporation	March 31	Complete	Yes/2011 Rpt V2
Saskatchewan Development Fund Corporation	December 31	Complete	No
Saskatchewan First Call Corporation	December 31	Note 1	
Saskatchewan Gaming Corporation	December 31	Complete	Yes/2011 Rpt V1
Saskatchewan Government Growth Fund II Ltd.	December 31	Complete	Note 9
Saskatchewan Government Growth Fund III Ltd.	December 31	Complete	No
Saskatchewan Government Growth Fund IV Ltd.	December 31	Complete	Note 9
Saskatchewan Government Growth Fund V (1997) Ltd.	December 31	Complete	Note 9
Saskatchewan Government Growth Fund VI Ltd.	December 31	Complete	Note 10
Saskatchewan Government Growth Fund VII Ltd.	December 31	Complete	Note 10
Saskatchewan Government Growth Fund VIII Ltd.	December 31	Complete	Note 10
Saskatchewan Government Insurance	December 31	Complete	No
Saskatchewan Government Insurance Superannuation Plan	December 31	Complete	No
Saskatchewan Grain Car Corporation	July 31	Complete	No
Saskatchewan Health Research Foundation	March 31	Complete	No
Saskatchewan Heritage Foundation	March 31	Complete	No
Saskatchewan Housing Corporation	December 31	Complete	Yes/2011 Rpt V1
Saskatchewan Immigrant Investor Fund Inc.	December 31	Note 3	
Saskatchewan Impaired Driver Treatment Centre Board of Governors	March 31	Complete	No
Saskatchewan Indian Gaming Authority Inc.	March 31	Complete	Yes/2011 Rpt V2
Saskatchewan Institute of Applied Science and Technology	June 30	Complete	Yes/2011 Rpt V2
Saskatchewan Labour Market Commission	March 31	Delayed	
Saskatchewan Legal Aid Commission	March 31	Complete	Yes/2011 Rpt V2
Saskatchewan Lotteries Trust Fund for Sports, Culture and Recreation	March 31	Complete	No
Saskatchewan Opportunities Corporation	December 31	Complete	No
Saskatchewan Pension Annuity Fund	March 31	Complete	No
Saskatchewan Pension Plan	December 31	Complete	No
Saskatchewan Power Corporation	December 31	Complete	Yes/2011 Rpt V2
Saskatchewan Research Council	March 31	Complete	Yes/2011 Rpt V1

Agency	Fiscal year end	Status at October 31, 2011 ¹	Significant issues reported ²
Saskatchewan Rivers School Division No. 119	August 31	Complete	Yes/2011 Rpt V1
Saskatchewan Telecommunications	December 31	Complete	Yes/2011 Rpt V1
Saskatchewan Telecommunications Holding Corporation	December 31	Complete	Yes/2011 Rpt V1
Saskatchewan Telecommunications International, Inc.	December 31	Complete	No
Saskatchewan Telecommunications International (Tanzania) Ltd.	December 31	Note 1	
Saskatchewan Telecommunications Pension Plan	December 31	Complete	No
Saskatchewan Transportation Company	December 31	Complete	No
Saskatchewan Valley Potato Corporation	December 31	Note 1	
Saskatchewan Water Corporation	December 31	Complete	Yes/2011 Rpt V1
Saskatchewan Watershed Authority	March 31	Complete	Yes/2011 Rpt V2
Saskatoon 2 Management Ltd.	December 31	Note 1	
Saskatoon 2 Properties Limited Partnership	December 31	Note 6	
Saskatoon Regional Health Authority	March 31	Complete	Yes/2011 Rpt V1 & V2
Saskatoon School Division No. 13	August 31	Complete	Yes/2011 Rpt V1
SaskEnergy Incorporated	December 31	Complete	No
SaskEnergy International Incorporated	December 31	Complete	No
SaskEnergy Nova Scotia Holdings Ltd.	December 31	Note 1	
SaskPower International Inc.	December 31	Note 1	
SaskTel International Consulting, Inc.	December 31	Note 1	
SaskTel Investments Inc.	December 31	Note 1	
SecurTek Monitoring Solutions Inc.	December 31	Complete	No
SGC Holdings Inc.	December 31	Complete	No
SGI CANADA Insurance Services Ltd.	December 31	Complete	No
Shellbrook Holding, Inc.	December 31	Note 1	
South East Cornerstone School Division No. 209	August 31	Complete	Yes/2011 Rpt V1
Southeast Regional College	June 30	Rotational	
St. Augustine Roman Catholic Separate School Division No. 220	August 31	Complete	Yes/2011 Rpt V1
St. Paul's Roman Catholic Separate School Division No. 20	August 31	Complete	Yes/2011 Rpt V1
Sun Country Regional Health Authority	March 31	Complete	No
Sun West School Division No. 207	August 31	Complete	Yes/2011 Rpt V1
Sunrise Regional Health Authority	March 31	Complete	Yes/2011 Rpt V2
Swan Valley Gas Corporation	December 31	Note 1	
Teachers' Superannuation Commission	June 30	Delayed	
Technical Safety Authority of Saskatchewan, The	June 30	Complete	No

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Agency	Fiscal year end	Status at October 31, 2011 ¹	Significant issues reported ²
TecMark International Commercialization Inc.	March 31	Complete	No
TransGas Limited	December 31	Complete	No
University of Regina Crown Foundation	April 30	Complete	No
University of Saskatchewan Crown Foundation	April 30	Complete	No
Vanguard Holding, Inc.	December 31	Note 1	
Wadena Holding, Inc.	December 31	Note 1	
Water Appeal Board	March 31	Complete	No
Western Development Museum	March 31	Complete	No
Workers' Compensation Board	December 31	Complete	Yes/2011 Rpt V1
Pension Plan for Employees of the Saskatchewan Workers' Compensation Board	December 31	Complete	No
Special purpose and trust funds:			
Capital Pension Plan	December 31	Complete	No
Commercial Revolving Fund	March 31	Complete	No
Correctional Facilities Industries Revolving Fund	March 31	Complete	No
Criminal Property Forfeiture Fund	March 31	Complete	No
Crop Reinsurance Fund of Saskatchewan	March 31	Complete	No
Doukhobors of Canada C.C.U.B. Trust Fund	May 31	Complete	No
Extended Health Care Plan	December 31	Complete	No
Extended Health Care Plan for Certain Other Employees	December 31	Complete	No
Extended Health Care Plan for Certain Other Retired Employees	December 31	Complete	No
Extended Health Care Plan for Retired Employees	December 31	Complete	No
Fish and Wildlife Development Fund	March 31	Complete	No
General Revenue Fund	March 31	Complete	Yes/2011 Rpt V2
Growth and Financial Security Fund	March 31	Note 5	
Horned Cattle Fund	March 31	Complete	No
Individual Cattle Feeder Loan Guarantee Provincial Assurance Fund	March 31	Complete	No
Institutional Control Monitoring and Maintenance Fund	March 31	Complete	No
Institutional Control Unforeseen Events Fund	March 31	Complete	No
Judges of the Provincial Court Superannuation Plan	March 31	Complete	No
Livestock Services Revolving Fund	March 31	Complete	No
Northern Municipal Trust Account	December 31	Complete	Yes/2011 Rpt V1
Oil and Gas Orphan Fund	March 31	Complete	No

Agency	Fiscal year end	Status at October 31, 2011 ¹	Significant issues reported ²
Pastures Revolving Fund	March 31	Complete	No
Prince of Wales Scholarship Fund	March 31	Complete	No
Provincial Mediation Board Trust Accounts	March 31	Complete	No
Public Employees Benefits Agency Revolving Fund	March 31	Complete	Yes/2011 Rpt V2
Public Employees Deferred Salary Leave Fund	December 31	Complete	No
Public Employees Dental Fund	December 31	Complete	No
Public Employees Disability Income Fund	December 31	Complete	No
Public Employees Group Life Insurance Fund	December 31	Complete	No
Public Guardian and Trustee for Saskatchewan	March 31	Complete	No
Queen's Printer Revolving Fund	March 31	Complete	No
Residential Tenancies, Office of - Director's Trust Account	March 31	Complete	No
SAHO Core Dental Plan	December 31	Complete	No
SAHO Disability Income Plan – CUPE	December 31	Complete	No
SAHO Disability Income Plan – SEIU	December 31	Complete	No
SAHO Disability Income Plan – General	December 31	Complete	No
SAHO Disability Income Plan – SUN	December 31	Complete	No
SAHO Group Life Insurance Plan	December 31	Complete	No
SAHO In-scope Extended Health/ Enhanced Dental Plan	December 31	Complete	No
SAHO Master Trust Combined Investment Fund	December 31	Complete	No
SAHO Out-of-scope Extended Health/ Enhanced Dental Plan	December 31	Complete	No
Sask 911 Account	March 31	Complete	No
Saskatchewan Agricultural Stabilization Fund	March 31	Complete	No
Saskatchewan Financial Services Commission Fund	March 31	Complete	No
Saskatchewan Government Insurance Service Recognition Plan	December 31	Complete	No
Saskatchewan Legal Aid Commission Area Office's Lawyers' Trust Accounts	March 31	Complete	No
Saskatchewan Power Corporation Designated Employee Benefit Plan	December 31	Complete	No
Saskatchewan Power Corporation Severance Pay Credits Plan	December 31	Complete	No
Saskatchewan Research Council Employees' Pension Plan	December 31	Complete	No
Saskatchewan Snowmobile Fund	March 31	Complete	No
Saskatchewan Student Aid Fund	March 31	Complete	No

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Agency	Fiscal year end	Status at October 31, 2011 ¹	Significant issues reported ²
Saskatchewan Water Corporation Retirement Allowance Plan	December 31	Complete	No
Saskatchewan Watershed Authority Retirement Allowance Plan	March 31	Complete	No
SaskEnergy Retiring Allowance Plan	December 31	Complete	No
SaskPower Supplementary Superannuation Plan	December 31	Complete	No
School Division Tax Loss Compensation Fund	March 31	Complete	No
Social Services Central Trust Account	March 31	Complete	No
Social Services Valley View Centre Grants and Donations Trust Account and Institutional Collective Benefit Fund	March 31	Complete	No
Social Services Valley View Centre Residents' Trust Account	March 31	Complete	No
Staff Pension Plan for Employees of the Saskatchewan Legal Aid Commission	December 31	Complete	No
Teacher's Dental Plan	December 31	Delayed	
Teacher's Disability Plan	June 30	Delayed	
Teacher's Group Life Plan	August 31	Delayed	
Technology Supported Learning Revolving Fund	March 31	Complete	No
Training Completions Fund	March 31	Complete	No
Transportation Partnerships Fund	March 31	Complete	No
Victims' Fund	March 31	Complete	No
Offices of the Legislative Assembly:			
Board of Internal Economy	March 31	Complete	No
Chief Electoral Office	March 31	Delayed	
Children's Advocate, Office of the	March 31	Complete	No
Conflict of Interest Commissioner, Office of the	March 31	Complete	No
Information and Privacy Commissioner, Office of the	March 31	Complete	No
Ombudsman, Office of the	March 31	Complete	No
Other agencies subject to examination under <i>The Provincial Auditor Act</i>:			
Pension Plan for the Eligible Employees at the University of Saskatchewan, 1974	December 31	Complete	No
University of Regina Academic and Administrative Employees Pension Plan	December 31	Complete	No
University of Regina Master Trust	December 31	Complete	No
University of Regina Non-Academic Pension Plan	December 31	Complete	No
University of Regina, The	April 30	Complete	No

Agency	Fiscal year end	Status at October 31, 2011 ¹	Significant issues reported ²
University of Saskatchewan 1999 Academic Pension Plan	December 31	Complete	No
University of Saskatchewan 2000 Academic Money Purchase Pension Plan	December 31	Complete	No
University of Saskatchewan Academic Long-term Disability Plan	December 31	Delayed	
University of Saskatchewan Academic Employees' Pension Plan	December 31	Complete	No
University of Saskatchewan and Federated Colleges Non-Academic Pension Plan	December 31	Complete	No
University of Saskatchewan, The	April 30	Complete	No
Western Canada Lottery Corporation	March 31	Note 11	--

Note 1: These entities are wholly- or partially-owned subsidiary corporations that are included in the consolidated financial statements of a parent Crown agency.

Note 2: We continue to recommend that Municipal Employees Pension Commission have a written, tested, and approved disaster recovery plan. Refer to our 2009 Report – Volume 1 for details.

Note 3: These agencies were recently created or became Crown agencies. December 31, 2011 will be the first period-end audited by our Office. The status of the audits of these agencies will be provided in future reports.

Note 4: The agency does not have adequate processes to ensure retired members who returned to work for the Government are paid in accordance with the Superannuation (Supplementary Provisions) Act. Our 2001 Spring Report contains further information on this matter.

Note 5: The Ministry of Finance does not prepare financial statements for this Fund.

Note 6: SaskTel did not prepare financial statements for the year ended December 31, 2010. SaskTel sold its interest in Saskatoon 2 Properties Limited Partnership in January 2011.

Note 7: We will audit the Conseil des Ecoles Fransaskoises School Division No. 310 beginning with the year ended August 31, 2011.

Note 8: These entities were wound up on September 10, 2010.

Note 9: These entities were wound up on March 2, 2011.

Note 10: These entities were wound up on March 9, 2011.

Note 11: Effective for the year ending March 31, 2012, Tourism, Parks, Culture and Sport has provided the office access to information from Western Canada Lottery Corporation.

¹ "Complete" – the audit was complete at October 31, 2011.

"Delayed" – the audit was delayed.

"Rotational" – for a few sectors (i.e., regional colleges), we carry out the audits of the most significant entities and use a rotational approach for the remainder. We list entities in rotation whose audits were complete at October 31, 2011 as "Complete". We list the other entities as "Rotational".

² "No" - no significant issues were reported.

"Yes/2011 Rpt V1" – significant issues are reported in our 2011 Report – Volume 1.

"Yes/2011 Rpt V2" – significant issues are reported in our 2011 Report – Volume 2.

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